G R S IX 5]

Previous references

Preserve

1917. (Jul) B7179

File No 139-17

Serial Nos 1-2

Later references

2

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1-2

Part B for June 18

SUBJECT

Letter from the President, City Municipal Council Bangalore, Submitting for orders copy of the resolution of the Managing Committee, in the matter of the reduction of tax on the Excise Inspectors' Quarters in Fort, Bangalore City claimed by the Executive Engineer, Bangalore City

Sb 2 G O no 7063-5 of 18 & 18 To the President City Municipal Council, Bangalore city, Chief Engineer Comptroller to Mysore Govt. Direct that the assessment fixed on the rented Value of the building known as the Excise Inspector's Quarters be fixed in accordance with law with certain observations thereon

Smt 11/7/18

W D 68—GPB—50,000—24-7-18

G R S III—1] 1917-18

(1)

GENERAL AND REVENUE SECRETARIAT

(Cess)

NOTES

File No 139-17

FILE HEADING

Protest of the state PWD to pay up the enhanced Mun! tax on the Excise Inspector's Quarters.

From

The Resident, Mun! Council, B'lore City

No 210 Dated 22nd/24th Jan! 1918 Received 25th Jan! 1918

Diary No 1727	Enclos 1 Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Solicits orders on the protest of the EW Engr, Bangalore Dn to pay up the amount of Rs 2-11-3 being the 1st half yearly instalment of the Mun! tax of Rs 5 6 6 against the former assessment of Rs 3 9 6 on the said buildings

NOTES AND ORDERS

Before the merits of this case are discussed it is a point for orders whether a report of the Chief Engr should not be obtained on the subject

2- A draft letter is subd

MM 28/1/18

NOTES—First Sheet

WD 1232 G1 B—20 000—18 11 13

WD 1933—GPB—60 000—1 12-16—S.

1917

G R S III 2]

General and Revenue Secretariat | Govt File No 139 of 1917

2

Serial No

3- The point for orders in this case is whether the tax is to be paid on Govt buildings on their actual rental value or on the probable rental value which similar buildings owned by private individuals in the locality fetch

4 The Excise Inspectrs Quarters are let out on a fixed rent calculated on the pay of the Officers It is open to question whether the same principles with of revision of assessment which are applied in the case of private houses may be applied in the case of this special class of houses which are set apart for a specific purpose in the interests of Govt work It is besides not clear, why when the rent remains the same, the assessment should vary I have not been able to find out any Govt orders ~~applying~~ applicable to such cases

Rev Secy) MK 6 2 18

5 I think a G O may be passed directing that Govt Buildings ~~set~~ apart for the residence of Officers on fixed rent calculated on the pay of the Officers or the capitalized value of the buildings, shall

NOTE—Contn sheet

WD 1985—GPB—60,000—1 12.16—S.

G R S III-2]

General and Revenue Secretariat

File No 139 of 1917

3

Serial No	
	exempt (from any revision of municipal assessment, which has for its basis the market-letting value of the property This seems only reasonable. BZ 8 2 18
200 8 2 18	2 Member) BZ
	6 Do Do I think this will be taken by the Municipality
This is suggested as the basis for assessment BZ	7 Do Do Indra Gattuly the Assessment subject to revision on the Declared rent value in Public needs
	8 any Govt can have no binding force on the Municipal assessment imposed
	9 This may be referred to the Diwan — BZ 9 2
4264 9 2 18	Dewan) BZ 9 2 18
	10 I am of the same opinion as the Second Member
	11 The rental value is of course the basis of assessment and not the rent actually realised latter is restricted in the case of Government

NOTE—Contn sheet

Serial No

buildings to a certain proportion of the occupant's pay, but this is no consideration for the Municipality.

22 5 18

Draft orders.

25 5 18

A draft G O is subd

28/5/18

~~If the second draft is appd, a~~ ~~fair copy will be kept on the file~~

Revised draft submitted with a routine note

6/6

A revised draft as instructed is subd Please see the routine note also with regards to points raised in II member's minute (paras 6 to 9 of the note)

19

(Revised)

The draft seems all right On perusal before issue -

(2nd member)

10 6 18

11 6 18

14 6 18

2 To the President, Municipal Commissioner
" Chief Engineer of Mysore 14 6 18
" Comptroller, Mysore Govt
No 7063-5 & 18 6 18

Directs that the assessment fixed on the rental value of the building known as the Excise Inspector's Quarters be paid in

NOTE—Contn sheet

General and Revenue Secretariat.

M/ File No. 139 of 1917

Serial No	
	in accordance with law with the observation that if the officer or the Deputy levying the tax considers it to be excessive or defectively arrived at, it is open to him or the Deputy to apply for a reduction in accordance with the Municipal Law

WD A 1789—GPB—60 000—20-8 18—S

G.R.S III–3]

6

ROUTINE NOTES

[To be used only for notes, requisitions etc, not intended for permanent record]

There is some difficulty in this draft still – This may be submitted to me on Tuesday again – I shall try & put it in shape before submission to Govt after the file may be brought up –

MS
11/6

Ref: Ill Member's Minute dt 9 2 1918 (Paras 6 to 9 of the Office Notes)

It is not clear whether the practice of adopting declared rental values of Govt buildings in B W D accounts exists in Mysore also –

Under Sec 63 (3) the Municipal Council have discretionary power to call for information from the owners regarding the rental value of tenements to be assessed or the assessment of which is to be revised but the Municipal Council is not bound by any information furnished by the owner in response to the requisition

The assessment list fixed by the Municipal Council whether with or without reference to the information furnished by the owner may be amended under Sec 66

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

Today

Please put up a routine
order detailing the fact
raised in red ink and
request about transfer
instruments. Also clean
uniform etc.

DMS
6/6

ROUTINE NOTES

[To be used only for notes requisitions, etc., not intended for permanent record]

Such Amended lists are final with the result that the basis of assessment in the amended assessment list fixed by the Municipal Council, and by the returns furnished by the owner or occupier may differ so long as it is not further amended in accordance with the results of any appeal under Sec 86

In this case it is not also clear whether the Municipal Council requisitioned the D.S.W. for information or actions under Sec 63 (3) and whether the D.S.W. have in their accounts the declared rental values of all house buildings from time to time.

JAM
6/9/18

The above note was prepared after a discussion of the case in view of the remarks made by 2nd member as regards basis of assessment as the law is interpreted in Mysore is different from the practice prevailing

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

8

GRS III—3]

Routine Notes

[To be used only for notes, requisitions, etc, not intended for permanent record]

in Madras, the draft was put up
[illegible] consideration, the [illegible]
assessment for Govt buildings
utilised for residential purposes
It is clear from the provisions of the
Mal Regn that the assessment list
prepared by the Mulky as final unless
disputed in accordance with the
Mal law in the matter (Please see
Sections 63, 65 & 66 & 86 of the Mal
Regn.)

MK
6.6.18

(Rev Secy)

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

W D 84—GPB—60 000—20 7 16

GPB—2 000—20-8-13

1917—18

From The Honorary President
Municipal Council
Bangalore city

To The Secretary to the Governe
ment of Mysore Revenue
Department
Bangalore

4753

Dated 22nd
Despatched 24th } January 1918
Received

General No 210
No

Enclosure No one

Submitting for orders Copy of the resolution of the Managing Committee dated 12th January 1918 in the matter of the reduction of tax on the Excise Inspectors quarters, Fort Bangalore city, claimed by the Executive Engineer Bangalore Division

B M 109]

Dis 1727 — 139-17-1

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 22-1- 1918

FROM

DEWAN BAHADUR RAJA SABHA BHUSHAN
K P PUTTANNA CHETTY, ESQ, C.I.E.,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
~~Commerce and~~ Revenue Departments,
Bangalore

SIR,

I have the honor to state that the building known as the Excise Inspector's quarters door No. 8/1 G Street, Fort, Bangalore City, had been formerly assessed at Rs. 3-9-6 per annum calculated on an annual rental value of Rs. 40/- During the last General Revision of assessment, the Assessment Committee were of opinion that the building had acquired a rental value of Rs 60/- per annum and they therefore raised the annual assessment to Rs. 5-6-6 A notice of enhancement was issue to the Executive Engineer and he protested against the enhancement of the tax The Appeal Committee on inspection considered that a buildin should be assessed not on the actual rental - particularly when in the interest of the owner it had been let on special considerations, but on what it would be likely to fetch if let year by year for the purpose fc which it was built viz residence, and therefore confirmed the assessmor A bill for Rs. 2-11-3 ~~fixed~~ on account of taxes on the building for the first half year 1917-18 was prepared and forwarded for payment alo with some other bills to the Executive Engineer, Bangalore Division on 22nd September 1917 as usual under Government Order No 5623-63/M1 25- 12-9 dated the 31st January 1913 The Executive Engineer refused na

mc

payment of the bill stating that no increased rent was got for the building, and returned the bill unpaid It is not necessary for me to argue the point further in this letter as the Vice President's note on this subject submitted with my letter No. 19 dated the 31st July 1917 deals with it at great length (vide para 6) If the Government were bound by the provisions of the Municipal Regulation to the same extent as the general public, I do not see that the Executive Engineer has any option but to pay the enhanced assessment on receipt of a demand notice and apply to the Magistrate to reduce the assessment - if he seriously thought that the present market rental value of the premises is less than the assessment imposed by the Municipality

2 I considered however that the matter should be brought to the notice of the Government and their orders solicited before taking further action A copy of the Managing Committee's resolution at their meeting dated 12th January 1918 is herein enclosed for the information and orders of Government

I have the honor to be,

Sir,

Your most obedient servant,

Honorary President

C R.G

Proceedings of the Managing Committee meeting held on 12th January 1918.

P r e s e n t .

The Vice President — Mr. C.V. Narasimhiengar, B.A , B.L
The Health Officer — " B Chinnaswami Chetty,
Mr B.K. Garuda Char — " G Siddaveerappa
Mr. B Usman Khan.

A b s e n t .

Mr. B.V. Ramaswami Chetty, B.A.
" H Ramaiya,

Letter No 6230 dated the 18th December 1917, from the Executive Engineer, Bangalore Division, requesting reduction of tax levied on Excise Inspector's quarters at Fort from Rs 2-11-3 to Rs 1-12-9 for a half year.

Resolution - Any alteration for the reason specified by the Executive Engineer would be opposed to the Municipal Regulation. If necessary the matter may be brought to the notice of Government, the point of view of the Municipality being clearly explained

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Sd/- R Subba Rao,
Vice President

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* C O P Y *

For Hon President

C.R.G

B M 109] 9563-17

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 6th May 1918

FROM

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, Esq, C.I.E.,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
~~Executive~~ *Revenue Departments,*
Bangalore

Sir,

I have the honor to invite a kind reference to this Office letter No. 210 dated the 24th January 1918 re the Municipal taxes due on the Excise Inspector's quarters in Fort and to request that you may be so good as to obtain early orders of Government in the matter.

11727-17 & 1918

I have the honor to be,
Sir,
Your most obedient servant,
K P Puttanna Chetty
Honorary President.

C.R.G.

GPB—2 000—20-5-15

1917—18

From The Honorary President
Municipal Council
Bangalore city

To The Secretary to the
Government of Mysore
Revenue Department
Bangalore

Dated 6th
Despatched 7th } May 1918
Received 02001 IV
9 MAY 1918

General No 318
No

Enclosure No

Requesting that early orders may be passed re municipal taxes due on the Excise Inspector's quarters in Fort Bangalore city

What is this ? why delay ?
MG

15/6

57 Rev 93

GRS VI-71]

SUBJECT Payment of Mun. tax on the Govt building known as Excise Inspector's quarters in Fort, Bangalore City

Diary No. of letter replied to 727

Ml Section

File No 139

Serial No 2

General and Revenue Secretariat

(IV)

Proceedings of the Government of His Highness the Maharaja of Mysore

, the 191

Date of issue.. 16.6.18

Signed by Mr B. T Kesava Iyer

Read Letter no 210 B 22nd/24th Jany 1918 from the President, Mun. Council, Bangalore city, reporting that consequent on the revision of house taxes in the Bangalore City Municipality, a notice of enhancement of the annual assessment from Rs 3 9 6 to Rs 5 6 6 in respect of a Govt building known as the Excise Inspector's quarters (Door no 8/1 9 Street, Fort) was intimated to the Ex Engineer, Bangalore Dn and

Order Thereon — No

rm e

treated as a standing order ?

published in the Gazette English part ?

translated ?

placed at the disposal of the press ?

published in the Gazette Kannada part

orer

7/11/18

on the latter's protest the appeal

Committee constituted for the purpose confirmed the assessment on the ground that when a building in the interest of the owner is let on special considerations it should be assessed on the rental value it would ordinarily fetch if let year by year for the purpose for which it was built, use, rendered, and that the Executive Engineer who has effected payment of the bill for the 1st half yearly instalment of taxes forwards has no option but to pay on demand and apply for refund if necessary as laid down in the Municipal Regn and subsequent orders in the matter

[1 I]

List of enclosures.

— —

Order 7063-5 Mcl 39-17— 2 · 67868

The practice obtaining in British India is that Govt buildings just as private tenements are subject to revision of assessment of Municipal

Govt agree with the Municipal valuation of a building in the interest of the owner not the rent actually received and not regarded as direct

Copied by

Examined by

G R. S 27]

GENERAL AND REVENUE SECRETARIAT

Continuation sheet draft form.)

Order - No

Govt agree with the President that the rental value of a building and not the cost of the land should be the basis of assessment, and are accordingly pleased to direct that the assessment on the excise Inspector's quarters in question should be fixed as laid down in the Mysore Rent Act. It is however observed that if the officer or deptt paying the tax having considered the assessment to be excessive or the manner in which it was arrived at to be defective, by the officer or department paying the tax steps should have been taken by such officer or Deptt concerned to apply for a reduction of the tax in accordance with the provisions of the Mysore Rent Act relating to the subject

Rec 14 6 18

6 6 18

Rec 6 6 18

To The President, Mysore Council, Bangalore.
" Chief Engineer of Mysore -
" Comptroller, Mysore

GPB—20,000—7 7 14